

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON GAS COMPANY d/b/a KEYSPAN ENERGY  
DELIVERY NEW ENGLAND**

**D.T.E. 03-40**

ATTORNEY GENERAL'S TWENTY-EIGHTH SET OF  
DOCUMENT AND INFORMATION REQUESTS

- AG-28-1 Referring to the Company's response to Information Request AG-10-17, please provide the date that the survey was issued by Mercer.
- AG-28-2 Referring to Exhibit KEDNE/PJM-2, Supplemental Information, p. 00013, please provide a complete and detailed description of the nature of the numbers included in each column on that page. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the numbers in each of the columns on that page, including the Total amounts.
- AG-28-3 Referring to Exhibit KEDNE/PJM-2, Supplemental Information, p. 00014, please provide a complete and detailed description of the nature of the numbers included in each column on that page. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the numbers in each of the columns on that page, including the Total amounts.
- AG-28-4 Referring to the Company's response to Information Request AG-1-2 and the 2002 Boston Gas Company 10-K, page F-2, please reconcile the amount indicated there as the operations and maintenance expense for 2002 with the amount that appears Exhibit KEDNE/PJM-2, page 1 (per books).
- AG-28-5 Referring to the Company's response to Information Request AG-1-2 and the 2002 Boston Gas Company 10-K, page F-3, please reconcile the amount indicated there as the gas plant at cost for 2002 with the amount that appears Exhibit KEDNE/PJM-2, page 38, line 1 (per books).
- AG-28-6 Referring to the Company's response to Information Request AG-6-14 and Exhibit KEDNE/PJM-2, Supplemental Information, p. 00045, please indicate where on that page the workpapers, calculations, formulas, assumptions, and supporting documentation for the \$1,111,875 in Incentive Compensation are located. If they are not there, please provide such.

- AG-28-7 Referring to Exhibit KEDNE/PJM-2, Supplemental Information, p. 00016, please itemize and quantify the 926 OPEBS True-Up Manual Entries during the test year indicated on that page. Please also provide a complete and detailed description nature of each of those entries and the reasons it was required.
- AG-28-8 Please provide a complete and detailed description of KeySpan's policy regarding the annual level of funding for its employee pension plan.
- AG-28-9 Please provide a complete and detailed description of KeySpan's policy regarding the annual level of funding for its employee post-retirement benefits other than pensions plan.
- AG-28-10 Referring to Exhibit KEDNE/PJM-2, page 13, line 13, please provide a complete and detailed description of the reasons for the ninety percent increase in the Company's property insurance premium. Please also provide a complete and detailed description of all of the efforts that the Company has made to lower that cost, including but not limited to copies of the RFPs send out during and since the test year for lower cost policies.
- AG-28-11 Please provide a complete copy of the lease associated with the LNG Tank Lease shown on Exhibit KEDNE/PJM-2, page 14, line 1.
- AG-28-12 Referring to the Company's response to Information Request AG-6-41, please provide a copy of Exhibit A of the Purchase And Sale Agreement.
- AG-28-13 Referring to Exhibit KEDNE/PJM-2, Supplemental Information, pp. 00081 and 00084, please provide copies of the American Express Travel invoices numbered 01767509 and 01757707.
- AG-28-14 Referring to Exhibit KEDNE/PJM-2, Supplemental Information, p. 00113, please provide copies of the invoices indicated on that page.
- AG-28-15 Referring to Exhibit KEDNE/PJM-2, Supplemental Information, p. 00119, please indicate if there were any special reasons (e.g. accounting changes) that caused the 150 percent increase in write-offs during the month of July, 2002.
- AG-28-16 Referring to Exhibit KEDNE/PJM-2, Supplemental Information, p. 00119, please indicate the reason(s) that there were no recoveries during the months of July, August, and September of 2002.
- AG-28-17 Please provide a description of the methodology that the Company uses to determine its depreciation expense for new plant (e.g. half-year convention, monthly depreciation, etc.).

DATED: June 16, 2003.